COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

December 31, 2017
COUNTY OF SALEM, STATE OF NEW JERSEY

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December 31, 2017

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INDEPENDENT AUDITORS’ REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

To the Honorable Freeholder Director and Members of the Board of Chosen Freeholders of the County of Salem, State of New Jersey

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance

We have audited the accompanying schedules of expenditures of federal awards and state financial assistance (the “schedules”) of the County of Salem, State of New Jersey (“County”), for the year ended December 31, 2017, and the related notes to the schedules of expenditures of federal awards and state financial assistance.

Management’s Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with the requirements of audit as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express an opinion on the schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”); the State of New Jersey Circular Letter 15-08-OMB; and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.
INDEPENDENT AUDITORS’ REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)

Auditors’ Responsibility (Continued)
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note B of the schedules, the schedules are prepared by the County on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey.

The effects on the schedules of the variances between the regulatory basis of accounting described in Note B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the schedules referred to above do not present fairly, the expenditures of federal awards and state financial assistance, in accordance with accounting principles generally accepted in the United States of America, for the year ended December 31, 2017.

Opinion on Regulatory Basis of Accounting
In our opinion, the schedules referred to above present fairly, in all material respects, the expenditures of federal awards and state financial assistance, for the year ended December 31, 2017, in accordance with the financial reporting provisions described in Note B.

Mercadien, P.C.
Certified Public Accountants

January 28, 2019
INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB

To the Honorable Freeholder Director and Members of the Board of Chosen Freeholders of the County of Salem, State of New Jersey

Report on Compliance for Each Major Federal and State Program
We have audited the County of Salem, State of New Jersey’s (the “County”) compliance with the types of compliance requirements described in the OMB Compliance Supplement and the New Jersey OMB State Grant Compliance Supplement that could have a direct and material effect on each of the County’s major federal and state programs for the year ended December 31, 2017. The County’s major federal and state programs are identified in the summary of auditors’ results section of the accompanying schedules of findings and questioned costs.

Management’s Responsibility
Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors’ Responsibility
Our responsibility is to express an opinion on compliance for each of the County’s major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”); and the State of New Jersey Circular Letter 15-08-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid (“Circular Letter 15-08-OMB”). Those standards, Uniform Guidance and Circular Letter 15-08-OMB require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County’s compliance.
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB (CONTINUED)

Basis for Qualified Opinion on Area Plan Grant
As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA 93.045 Area Plan Grant as described in findings 2017-003 and 2017-004. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Area Plan Grant
In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 93.045 Area Plan Grant for the year ended December 31, 2017.

Unmodified Opinion on Each of the Other Major Programs
In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major programs identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2017.

Other Matters
The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the Circular Letter 15-08-OMB, and which are described in the accompanying schedule of findings and questioned costs as items 2017-001 through 2017-004. Our opinion on each major federal and state program is not modified with respect to these matters.

The County’s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program, and to test and report on internal control over compliance in accordance with Uniform Guidance and Circular Letter 15-08-OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control over compliance.
INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB (CONTINUED)

Report on Internal Control Over Compliance (Continued)
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination or deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of current year findings and questioned costs as findings 2017-001 through 2017-004 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and Circular Letter 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

We have audited the financial statements-regulatory basis of the various funds and account group of the County as of and for the year ended December 31, 2017, and the related notes to financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated September 6, 2018, which contained a qualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Uniform Guidance and Circular Letter 15-08-OMB, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.
INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB (CONTINUED)


The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

January 28, 2019
### Schedule A

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Year Ended December 31, 2017**

<table>
<thead>
<tr>
<th>Program or Grantor/Program Title</th>
<th>CFDA Number</th>
<th>State Account No./ Pass Through Number</th>
<th>Award Amount</th>
<th>Grant Period From To</th>
<th>Cash Received</th>
<th>Sub-recipients Expenditures</th>
<th>2017 Expenditures</th>
<th>Cumulative Expenditures</th>
</tr>
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<tbody>
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<td><strong>U.S. Department of Agriculture</strong></td>
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<tr>
<td>Passed Through New Jersey Department of Agriculture</td>
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<td></td>
</tr>
<tr>
<td>Senior Farmers Market Nutrition Program</td>
<td>10.576</td>
<td>Unknown</td>
<td>$500</td>
<td>7/1/16 - 9/30/16</td>
<td>$ - $ - $ $ - $ - $</td>
<td>500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior Farmers Market Nutrition Program</td>
<td>10.576</td>
<td>Unknown</td>
<td>$500</td>
<td>7/1/17 - 9/30/17</td>
<td>500</td>
<td>500</td>
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<tr>
<td>Crop Insurance Education in Targeted States</td>
<td>10.458</td>
<td>Unknown</td>
<td>175,646</td>
<td>7/1/17 - 6/30/18</td>
<td>-</td>
<td>-</td>
<td>81,484</td>
<td>31,289</td>
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<tr>
<td><strong>Total U.S. Department of Agriculture</strong></td>
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<td></td>
<td>176,646</td>
<td>500</td>
<td>-</td>
<td>81,984</td>
<td>32,289</td>
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<td><strong>U.S. Department of Housing and Urban Development</strong></td>
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<td>Passed Through New Jersey Department of Community Affairs</td>
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<td></td>
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<tr>
<td>Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii</td>
<td>14.228</td>
<td>2016-100-022-8020-078-F292-15SC-6120</td>
<td>300,000</td>
<td>1/1/16 - 12/31/17</td>
<td>20,692</td>
<td>-</td>
<td>262,217</td>
<td>266,517</td>
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<td><strong>Total U.S. Department of Housing and Urban Development</strong></td>
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<td>300,000</td>
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<td><strong>U.S. Department of Justice</strong></td>
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<td>Passed Through New Jersey Department of Law and Public Safety</td>
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<td></td>
<td></td>
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<tr>
<td>Crime Victim Assistance</td>
<td>16.575</td>
<td>14-100-066-1020-142</td>
<td>59,346</td>
<td>10/1/15 - 9/30/16</td>
<td>46,674</td>
<td>-</td>
<td>-</td>
<td>58,088</td>
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<td>Crime Victim Assistance</td>
<td>18.757</td>
<td>14-100-066-1020-142</td>
<td>107,783</td>
<td>12/06/16 - 12/05/17</td>
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<td>-</td>
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<td>Crime Victim Assistance</td>
<td>16.575</td>
<td>13-100-066-1020-142</td>
<td>111,556</td>
<td>12/06/14 - 12/05/15</td>
<td>24,353</td>
<td>-</td>
<td>-</td>
<td>163,798</td>
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<td>State Criminal Alien Assistance Program</td>
<td>16.606</td>
<td>Unknown</td>
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<td>7/1/15 - 6/30/16</td>
<td>1,661</td>
<td>-</td>
<td>8,633</td>
<td>8,633</td>
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<tr>
<td>Bulletproof Vest Partnership Program</td>
<td>16.607</td>
<td>Unknown</td>
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<td>10/1/16 - 9/30/17</td>
<td>2,736</td>
<td>-</td>
<td>8,633</td>
<td>8,633</td>
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<tr>
<td>Edward Byrne Memorial Justice Assistance Grant Program</td>
<td>16.738</td>
<td>13-100-066-1020-364</td>
<td>3,648</td>
<td>1/15/17 - 1/14/18</td>
<td>2,736</td>
<td>-</td>
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<td>8,633</td>
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<td>Edward Byrne Memorial Justice Assistance Grant Program</td>
<td>16.738</td>
<td>14-100-066-1020-364</td>
<td>154,971</td>
<td>7/1/16 - 6/30/17</td>
<td>71,514</td>
<td>-</td>
<td>54,213</td>
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<td>Edward Byrne Memorial Justice Assistance Grant Program</td>
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<td>14-100-066-1020-364</td>
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<td>7/1/16 - 6/30/17</td>
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<td>54,213</td>
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<td>HMEP Planning &amp; Training</td>
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<td>16-100-066-1200-703</td>
<td>16,700</td>
<td>9/30/15 - 9/30/16</td>
<td>5,917</td>
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<td><strong>Total U.S. Department of Justice</strong></td>
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<td>611,220</td>
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<td><strong>U.S. Department of Transportation</strong></td>
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<td>Passed through South Jersey Transportation Planning Organization:</td>
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<td>Highway Planning and Construction</td>
<td>20.205</td>
<td>N/A</td>
<td>46,400</td>
<td>7/1/16 - 6/30/17</td>
<td>9,842</td>
<td>-</td>
<td>23,953</td>
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<td>Highway Planning and Construction</td>
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<td>Unknown</td>
<td>100,000</td>
<td>7/1/16 - 6/30/17</td>
<td>8,694</td>
<td>-</td>
<td>812,385</td>
<td>841,185</td>
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<tr>
<td>Highway Planning and Construction</td>
<td>20.205</td>
<td>Unknown</td>
<td>100,000</td>
<td>10/1/16 - 9/30/17</td>
<td>11,947</td>
<td>-</td>
<td>703,170</td>
<td>735,000</td>
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<td>Highway Planning and Construction</td>
<td>20.205</td>
<td>Unknown</td>
<td>1,658,312</td>
<td>11/1/16 - 10/15/17</td>
<td>322,385</td>
<td>-</td>
<td>(10,690)</td>
<td>(10,690)</td>
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<td>Highway Planning and Construction</td>
<td>20.205</td>
<td>17-DT-BLA-748</td>
<td>34,785</td>
<td>7/1/16 - 6/30/17</td>
<td>-</td>
<td>-</td>
<td>34,785</td>
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<tr>
<td>Highway Planning and Construction</td>
<td>20.205</td>
<td>2015-DT-BLA-FEP-415</td>
<td>100,004</td>
<td>8/7/15 - 8/7/17</td>
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<td>75,374</td>
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<td>National Infrastructure Investments</td>
<td>20.933</td>
<td>DTMA1G12004</td>
<td>5,135,756</td>
<td>9/30/12 - 9/30/18</td>
<td>1,289,227</td>
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<td>4,370,123</td>
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<td><strong>Total U.S. Department of Transportation</strong></td>
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<td>8,167,180</td>
<td>609,652</td>
<td>-</td>
<td>3,058,546</td>
<td>6,942,513</td>
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</tbody>
</table>

**Grant Period**

- 7/1/16 to 9/30/16
- 7/1/17 to 9/30/17
- 7/1/18 to 9/30/18
- 7/1/19 to 9/30/19
- 7/1/20 to 9/30/20
- 7/1/21 to 9/30/21
- 7/1/22 to 9/30/22
- 7/1/23 to 9/30/23
<table>
<thead>
<tr>
<th>Federal Grantor/Pass-through Grantor/Program Title</th>
<th>CFDA Number</th>
<th>State Account No./ Pass Through Number</th>
<th>Program or Award Title</th>
<th>Grant Period From To</th>
<th>Cash Thr ough to Sub-recipients</th>
<th>2017 Expenditures</th>
<th>Cumulative Expenditures</th>
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<tbody>
<tr>
<td>U.S. Department of Environmental Protection</td>
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<td>Passed Through New Jersey Department of Environmental Protection</td>
<td>66.454</td>
<td>Unknown</td>
<td>Water Quality Management Planning</td>
<td>66.454</td>
<td>Unknown</td>
<td>244,000</td>
<td>7/1/12 7/1/14</td>
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<td>Total U.S. Department of Environmental Protection</td>
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<td>U.S. Department of Health and Human Services</td>
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<tr>
<td>Passed Through New Jersey Department of Health and Senior Services</td>
<td>93.045</td>
<td>4275-100-046-4110-049-J004-6110</td>
<td>Salem County Area Plan Grant</td>
<td>970,458</td>
<td>1/1/15 12/31/15</td>
<td>-</td>
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<td>Total U.S. Department of Health and Human Services</td>
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<td>U.S. DEPARTMENT OF HOMELAND SECURITY</td>
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<td>Total U.S. Department of Homeland Security</td>
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<td></td>
</tr>
<tr>
<td>Total Expenditures of Federal Awards</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

See notes to schedules of expenditures of federal awards and state financial assistance.
## SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

### Year Ended December 31, 2017

<table>
<thead>
<tr>
<th>State Funding Department/Program Title</th>
<th>State Account Number</th>
<th>Program or Grant Period</th>
<th>Cash</th>
<th>2017 Expenditures</th>
<th>Cumulative Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Department of Environmental Protection</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Environmental Health Act (CEHA)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100-042-4825-072-V83K-6010</td>
<td>$134,182</td>
<td>7/1/15 to 6/30/16</td>
<td>-</td>
<td>$19,762</td>
<td>$234,798</td>
</tr>
<tr>
<td>County Environmental Health Act (CEHA)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>495-042-4855-001-V83K-6010</td>
<td>$135,382</td>
<td>7/1/16 to 6/30/17</td>
<td>50,491</td>
<td>179,898</td>
<td></td>
</tr>
<tr>
<td>County Environmental Health Act (CEHA)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>495-042-4855-001-V83K-6010</td>
<td>114,956</td>
<td>7/1/17 to 6/30/18</td>
<td>-</td>
<td>134,358</td>
<td></td>
</tr>
<tr>
<td>Mosquito Identification and Control Activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100-042-4800-076-V42Y-6010</td>
<td>29,000</td>
<td>6/24/16 to 10/31/16</td>
<td>28,707</td>
<td>-</td>
<td>28,707</td>
</tr>
<tr>
<td>Mosquito Identification and Control Activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100-042-4800-076-V42Y-6010</td>
<td>4,150</td>
<td>8/1/16 to 7/31/17</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total Department of Environmental Protection</strong></td>
<td>436,996</td>
<td>147,813</td>
<td>75,113</td>
<td>577,852</td>
<td></td>
</tr>
</tbody>
</table>

| **Department of Labor** |
| One Stop / WIA |
| Unknown | 1,408,633 | 7/1/14 to 6/30/15 | - | 58,716 | 120,210 |
| One Stop / WIA |
| Unknown | 1,261,166 | 7/1/15 to 6/30/16 | 32,447 | - |
| One Stop / WIA |
| Unknown | 1,452,321 | 7/1/16 to 6/30/17 | 1,148,923 | 838,095 | 999,313 |
| One Stop / WIA |
| Unknown | 1,268,244 | 7/1/17 to 6/30/18 | 201,440 | 201,440 |
| **Total Department of Labor** | 5,390,364 | 1,382,770 | 1,098,252 | 1,320,964 |

| **Department of Health and Senior Services** |
| Right to Know |
| 100-046-4771-105-6110 | 8,786 | 7/1/16 to 6/30/17 | 6,590 | 4,697 | 8,779 |
| Right to Know |
| 100-046-4771-105-6110 | 8,786 | 7/1/17 to 6/30/18 | 2,197 | 4,215 | 4,215 |
| State Health Insurance Assistance Program (SHIP) |
| DACS11SHP008 | 27,000 | 4/1/16 to 3/31/17 | 21,807 | 25,131 | 27,001 |
| State Health Insurance Assistance Program (SHIP) |
| DACS11SHP008 | 33,000 | 4/1/17 to 3/31/18 | 11,792 | 21,158 | 21,158 |
| MIPPA Outreach & Enrollment |
| DOAS13MPA008 | 40,000 | 1/1/16 to 3/31/17 | 1,000 | - | 40,000 |
| MIPPA Outreach & Enrollment |
| DOAS13MPA008 | 40,000 | 1/1/17 to 3/31/18 | 33,500 | 40,000 | 40,000 |
| MIPPA Outreach & Enrollment |
| DOAS13MPA008 | 40,000 | 1/1/18 to 3/31/19 | 114 | 114 |
| Alcoholic Treatment Program |
| 4240-100-046-4252-024-J002-6110 | 234,058 | 1/1/15 to 12/31/15 | - | 227,339 |
| Alcoholic Treatment Program |
| 4240-100-046-4252-024-J002-6110 | 233,074 | 1/1/16 to 12/31/16 | 56,993 | (21,339) | 205,374 |
| Alcoholic Treatment Program |
| 4240-100-046-4252-024-J002-6110 | 233,916 | 1/1/17 to 12/31/17 | - | 221,422 | 221,422 |
| Special Child Health and Early Intervention |
| 4220-100-046-4572-129-J002-6140 | 40,914 | 7/1/16 to 6/30/17 | 40,763 | 54,080 | 54,080 |
| Special Child Health and Early Intervention |
| 4220-100-046-4572-129-J002-6140 | 40,966 | 7/1/17 to 6/30/18 | 9,044 | 23,568 | 30,013 |
| **Total Department of Health and Senior Services** | 980,500 | 183,685 | 330,169 | 879,487 |
## County of Salem, State of New Jersey

### Schedule B

**Schedule of Expenditures of State Financial Assistance**

**Year Ended December 31, 2017**

<table>
<thead>
<tr>
<th>Program or Department/Program Title</th>
<th>State Account Number</th>
<th>Award Cash</th>
<th>Grant Period</th>
<th>Cash Received</th>
<th>2017 Expenditures</th>
<th>Cumulative Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Juvenile Justice Commission</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State/Community Partnership</td>
<td>Unknown</td>
<td>200,966</td>
<td>1/1/16 - 12/31/16</td>
<td>139,560</td>
<td>123,295</td>
<td>162,235</td>
</tr>
<tr>
<td>State/Community Partnership</td>
<td>Unknown</td>
<td>200,966</td>
<td>1/1/17 - 12/31/17</td>
<td>28,875</td>
<td>123,850</td>
<td>123,850</td>
</tr>
<tr>
<td>Family Court Services</td>
<td>Unknown</td>
<td>100,261</td>
<td>1/1/16 - 12/31/16</td>
<td>71,002</td>
<td>87,267</td>
<td>87,267</td>
</tr>
<tr>
<td>Family Court Services</td>
<td>Unknown</td>
<td>100,261</td>
<td>1/1/17 - 12/31/17</td>
<td>13,322</td>
<td>35,107</td>
<td>35,107</td>
</tr>
<tr>
<td><strong>Total Juvenile Justice Commission</strong></td>
<td></td>
<td>602,454</td>
<td></td>
<td>252,759</td>
<td>369,519</td>
<td>408,459</td>
</tr>
<tr>
<td><strong>Department of Human Services</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PASP - Personal Assistance Services</td>
<td>7570-100-054-7570-361-LLL-6130</td>
<td>11,114</td>
<td>1/1/16 - 12/31/16</td>
<td>-</td>
<td>926</td>
<td>11,114</td>
</tr>
<tr>
<td>PASP - Personal Assistance Services</td>
<td>7570-100-054-7570-361-LLL-6130</td>
<td>11,114</td>
<td>1/1/17 - 12/31/17</td>
<td>9,262</td>
<td>10,188</td>
<td>20,376</td>
</tr>
<tr>
<td><strong>Total Department of Human Services</strong></td>
<td></td>
<td>22,228</td>
<td></td>
<td>9,262</td>
<td>11,114</td>
<td>31,490</td>
</tr>
<tr>
<td><strong>Department of Law and Public Safety</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prosecutor Insurance Fraud Reimbursement</td>
<td>Unknown</td>
<td>150,241</td>
<td>1/1/16 - 12/31/16</td>
<td>68,266</td>
<td>-</td>
<td>214,123</td>
</tr>
<tr>
<td>Prosecutor Insurance Fraud Reimbursement</td>
<td>Unknown</td>
<td>250,000</td>
<td>1/1/17 - 12/31/17</td>
<td>203,266</td>
<td>211,130</td>
<td>211,130</td>
</tr>
<tr>
<td>Body Armor Replacement - Sheriff</td>
<td>1020-718-066-1020-001</td>
<td>18,854</td>
<td>7/1/14 - 6/30/15</td>
<td>4,153</td>
<td>11,925</td>
<td>31,997</td>
</tr>
<tr>
<td>Body Armor Replacement - Sheriff</td>
<td>1020-718-066-1020-001</td>
<td>17,903</td>
<td>7/1/15 - 6/30/16</td>
<td>17,855</td>
<td>6,998</td>
<td>6,998</td>
</tr>
<tr>
<td>Body Armor Replacement - Prosecutor</td>
<td>1020-718-066-1020-001</td>
<td>2,268</td>
<td>7/1/15 - 6/30/17</td>
<td>2,187</td>
<td>2,268</td>
<td>2,268</td>
</tr>
<tr>
<td>Body Armor Replacement - Prosecutor</td>
<td>1020-718-066-1020-001</td>
<td>2,184</td>
<td>7/1/16 - 6/30/18</td>
<td>-</td>
<td>544</td>
<td>544</td>
</tr>
<tr>
<td><strong>Total Department of Law and Public Safety</strong></td>
<td></td>
<td>441,450</td>
<td></td>
<td>295,726</td>
<td>232,865</td>
<td>467,060</td>
</tr>
<tr>
<td><strong>Department of State</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Arts Program</td>
<td>2530-100-074-2530-032-S003-6130</td>
<td>46,843</td>
<td>1/1/16 - 12/31/16</td>
<td>11,710</td>
<td>7,961</td>
<td>45,168</td>
</tr>
<tr>
<td>Local Arts Program</td>
<td>2530-100-074-2530-032-S003-6130</td>
<td>46,843</td>
<td>1/1/17 - 12/31/17</td>
<td>42,158</td>
<td>35,850</td>
<td>35,850</td>
</tr>
<tr>
<td>Historical Commission Grant</td>
<td>08 HIST 166 AGO</td>
<td>14,310</td>
<td>7/1/16 - 6/30/17</td>
<td>-</td>
<td>9,983</td>
<td>16,584</td>
</tr>
<tr>
<td><strong>Total Department of State</strong></td>
<td></td>
<td>107,996</td>
<td></td>
<td>53,868</td>
<td>53,794</td>
<td>97,602</td>
</tr>
</tbody>
</table>
## SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

**Year Ended December 31, 2017**

### Department of Treasury

**Governor's Council on Alcoholism and Drug Abuse**
- Muni. Alliance to Prevent Alcoholism & Drug Abuse
  - 2000-100-082-C001-044-0999-6010
  - Amount: 137,801
  - Grant Period: 7/1/14 to 6/30/15
  - Cash Received: 63,776
  - Expenditures: 215,728

- Muni. Alliance to Prevent Alcoholism & Drug Abuse
  - 2000-100-082-C001-044-0999-6010
  - Amount: 137,801
  - Grant Period: 7/1/15 to 6/30/16
  - Cash Received: 87,712
  - Expenditures: 111,062

- Muni. Alliance to Prevent Alcoholism & Drug Abuse
  - 2000-100-082-C001-044-0999-6010
  - Amount: 137,801
  - Grant Period: 7/1/16 to 6/30/17
  - Cash: 0
  - Expenditures: 28,068

**Total Department of Treasury**
- Total Amount: 413,403
- Total Cash Received: 114,942
- Total Expenditures: 116,780
- Cumulative Expenditures: 355,858

### Department of Transportation

**New Jersey Transit**
- Senior Citizen and Disabled Resident Trans. Prog.
  - N.J. Transit Corp.
  - Amount: 559,708
  - Grant Period: 1/1/15 to 12/31/15
  - Cash Received: 223,766
  - Expenditures: 405,306

- Senior Citizen and Disabled Resident Trans. Prog.
  - N.J. Transit Corp.
  - Amount: 537,574
  - Grant Period: 1/1/16 to 12/31/16
  - Cash Received: 46,226
  - Expenditures: 46,226

- Senior Citizen and Disabled Resident Trans. Prog.
  - N.J. Transit Corp.
  - Amount: 327,180
  - Grant Period: 1/1/17 to 12/31/17
  - Cash Received: 281,660
  - Expenditures: 281,660

- Section 5311
  - N.J. Transit Corp.
  - Amount: 335,028
  - Grant Period: 1/1/15 to 12/31/16
  - Cash: 0
  - Expenditures: 24,275

**State Aid Highway Projects**
- 2013 County Aid Improvement Program
  - 6320-480-078-6320-TCAP-6010
  - Amount: 1,807,000
  - Grant Completion: Project Completion
  - Cash Received: 503,418
  - Expenditures: 1,807,000

- 2014 County Aid Improvement Program
  - 6320-480-078-6320-TCAP-6010
  - Amount: 2,399,200
  - Grant Completion: Project Completion
  - Cash Received: 464,806
  - Expenditures: 464,806

- 2017 County Aid Improvement Program
  - 6320-480-078-6320-TCAP-6010
  - Amount: 2,399,200
  - Grant Completion: Project Completion
  - Cash Received: 495,880
  - Expenditures: 1,645,717

- State Rail Plan (2011)
  - Unknown
  - Amount: 1,350,000
  - Grant Completion: Project Completion
  - Cash Received: 495,880
  - Expenditures: 1,807,000

- Short Line Track Rehabilitation Phase VI
  - Unknown
  - Amount: 1,891,127
  - Grant Completion: Project Completion
  - Cash Received: 2,075,077

- Short Line Track Rehabilitation Area Improvements
  - Unknown
  - Amount: 3,000,000
  - Grant Completion: Project Completion
  - Cash Received: 3,000,000

- Replacement of Webster's Mill Bridge
  - Unknown
  - Amount: 1,000,000
  - Grant Completion: Various
  - Cash Received: 250,000

**Total Department of Transportation**
- Total Amount: 15,571,817
- Total Cash Received: 6,880,436
- Total Expenditures: 6,210,108
- Cumulative Expenditures: 14,966,432

### Department of Military and Veterans Affairs

- Veterans Transportation
  - Unknown
  - Amount: 13,000
  - Grant Period: 7/1/15 to 6/30/16
  - Cash Received: 7,577
  - Expenditures: 24,207

- Veterans Transportation
  - Unknown
  - Amount: 13,000
  - Grant Period: 7/1/16 to 6/30/17
  - Cash Received: 6,522
  - Expenditures: 11,957

**Total Department of Military and Veterans Affairs**
- Total Amount: 26,000
- Total Cash Received: 10,164
- Total Expenditures: 14,087
- Cumulative Expenditures: 36,164

### Other State Programs

- NJ Dept of Emergency Management - RERP
  - Unknown
  - Amount: 250,003
  - Grant Period: 7/1/16 to 6/30/17
  - Cash Received: 201,324
  - Expenditures: 227,254

- NJ Dept of Emergency Management - RERP
  - Unknown
  - Amount: 258,988
  - Grant Period: 7/1/17 to 6/30/18
  - Cash Received: 193,796
  - Expenditures: 219,726

**Total Other State Programs**
- Total Amount: 508,991
- Total Cash Received: 395,120
- Total Expenditures: 446,980

**Total Expenditures of State Financial Assistance**
- Total Amount: $24,502,199
- Total Cash Received: $9,562,062
- Total Expenditures: $8,906,919
- Cumulative Expenditures: $19,588,346

See notes to schedules of expenditures of federal awards and state financial assistance.
COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

A. GENERAL

The accompanying schedules of expenditures present the activity of all federal and state financial assistance programs of the County of Salem, State of New Jersey (the “County”). The County is defined in Note A to the County’s financial statements – regulatory basis. The County is the prime sponsor and recipient of various federal and state grant funds. The County has delegated the administration of grant programs and the reporting function to various departments within the County. Substantially all grant and program cash funds are commingled with the County’s other funds, although each grant is accounted for separately within the County’s financial records. The Treasurer’s Office of the County performs accounting functions for all grants.

B. BASIS OF ACCOUNTING

The accompanying schedules of financial assistance are presented using the modified accrual basis of accounting in accordance with the “Requirements of Audit” as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America (“GAAP”).

Modifications to the accrual basis:

a. Expenditures are recorded on the Schedules of Expenditures of Federal Awards and State Financial Assistance when encumbered.
b. Prepaid expenditures are not recorded.
c. Obligations for employees’ vested vacation and sick leave are recorded when paid.
d. Revenues are recorded when anticipated in the budget.
e. Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

C. COMMITMENTS AND CONTINGENCIES

Each of the grantor agencies reserves the right to conduct additional audits of the County’s grant programs for economy, efficiency and program results. However, the County management does not believe such audits would result in material amounts of disallowed costs.

The County has entered into various contracts with sub-recipients and other contractors to perform services or provide goods in the effort to administer such grants. Thus, the County has commitments to meet various conditions of such contracts.
COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)

D. PUBLIC ASSISTANCE GRANTS

The County is the recipient of Public Assistance Grants which have been audited separately and are not included in the Schedules of Financial Assistance contained in this report. This program is for the operations of the County Welfare Department.

E. RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the County’s basic financial statements – regulatory basis. Financial assistance revenues and expenditures are reported in the County’s basic financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services.

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant Appropriated Reserves</td>
<td>$ 18,115,873</td>
</tr>
<tr>
<td>Less: Non Federal or State Funded Expenditures</td>
<td>(110,110)</td>
</tr>
<tr>
<td>Less: Liquidation of Prior Year Encumbrances</td>
<td>(3,782,191)</td>
</tr>
<tr>
<td>Less: Reimbursements</td>
<td>(212,968)</td>
</tr>
<tr>
<td>Less: County Match</td>
<td>(325,000)</td>
</tr>
<tr>
<td></td>
<td>$ 13,685,604</td>
</tr>
</tbody>
</table>

Reported on:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule of Expenditures of Federal Awards</td>
<td>$ 4,778,685</td>
</tr>
<tr>
<td>Schedule of State Financial Assistance</td>
<td>8,906,919</td>
</tr>
<tr>
<td></td>
<td>$ 13,685,604</td>
</tr>
</tbody>
</table>

F. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

G. INDIRECT COST RATE

The County does not have an indirect cost rate nor does it use the default rate of 10%.
COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2017

Section I - Summary of Auditors' Results

Financial Statements
Type of auditors' report issued: Qualified

Internal control over financial reporting:
  • Material weaknesses identified? ______ X Yes ______ No
  • Significant deficiencies identified? ___________ Yes ______ X None Reported
  • Noncompliance material to financial statements noted? ______ X Yes ______ No

Federal Awards
Internal control over major programs:
  • Material weaknesses identified? ______ X Yes ______ No
  • Significant deficiencies identified? ___________ Yes ______ X None Reported

Type of auditors' report issued on compliance for major federal programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? ______ X Yes ______ No

Identification of major programs:

<table>
<thead>
<tr>
<th>CFDA Number(s)</th>
<th>Name of State Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.933</td>
<td>National Infrastructure Investments</td>
</tr>
<tr>
<td>93.045</td>
<td>Area Plan Grant</td>
</tr>
</tbody>
</table>

Dollar threshold used to determine Type A and Type B programs: $750,000

Auditee qualified as low-risk auditee? ______ X Yes ______ No
Internal control over major programs:
- Material weaknesses identified? ☑ Yes ☐ No
- Significant deficiencies identified? ☑ Yes ☒ None Reported

Type of auditors' report issued on compliance for major state programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with New Jersey Circular Letter 15-08-OMB? ☒ Yes ☐ No

Identification of major programs:

<table>
<thead>
<tr>
<th>State Account Number(s)</th>
<th>Name of State Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unknown</td>
<td>Short Line Track Rehabilitation Area Improvements</td>
</tr>
</tbody>
</table>

Dollar threshold used to determine Type A and Type B programs: $750,000

Auditee qualified as low-risk auditee? ☑ Yes ☐ No
Section II – Financial Statement Findings

A qualified opinion was issued on the basic financial statements of the County as of and for the year ended December 31, 2017.

As it relates to internal control over financial reporting the audit of the County disclosed three material weaknesses and no significant deficiencies in connection with the basic financial statements of the County of Salem, State of New Jersey as of and for the year ended December 31, 2017. Two of the three material weaknesses identified also indicated instances of noncompliance material to the financial statements that were required to be reported under Government Auditing Standards.
COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2017

Section III – Findings and Questioned Costs Relating to Federal Awards and State Financial Assistance.

Finding 2017-001

All Federal and State Programs

Criteria
The County is required to maintain ongoing grant expenditure records enabling the timely preparation of schedules of expenditures of federal awards and state financial assistance ("schedules") and submission of the audit to the federal clearinghouse and other applicable parties.

Condition
The County did not complete the schedules in a timely manner, thus was unable to file the audit with the federal clearinghouse in a timely manner.

Cause
The County did not have adequate staffing in place to ensure proper completion of the schedules.

Effect
The schedules were not completed timely and needed various adjustments, delaying the submission to the federal clearinghouse.

Questioned Costs
None noted.

Perspective Information
This finding represents an isolated instance.

Recommendation
We recommend that the County implement procedures to ensure the schedules are completed adequately and the audit is submitted to the federal clearinghouse in a timely manner.

View of Responsible Official
The County’s management has reviewed the above finding and is in agreement and will complete a corrective action plan in 45 days.

Finding 2017-002

All Federal and State Programs

Criteria
The County is required to maintain ongoing records of expenditures to subrecipients of federal awards and include the expenditure information on the schedule of expenditures of federal awards.
COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2017

Finding 2017-002 (Continued)

Condition
The County did not maintain ongoing records of expenditures to subrecipients, thus was unable to include this expenditure information in the schedule of expenditures of federal awards.

Cause
The County does not have adequate controls in place to ensure proper tracking and reporting of expenditures to subrecipients.

Effect
The schedule of expenditures of federal awards was not completed accurately.

Questioned Costs
None noted.

Perspective Information
This finding represents an isolated instance.

Recommendation
We recommend that the County implement procedures to ensure subrecipients are appropriately identified and expenditures to these entities are tracked and reported accurately in order to ensure the schedule of expenditures of federal awards is properly completed.

View of Responsible Official
The County’s management has reviewed the above finding and is in agreement and will complete a corrective action plan in 45 days.

Finding 2017-003

U.S. Department of Health and Human Services – Area Plan Grant (93.045)

Criteria
The County is required to properly budget for and track expenditures of federal awards by CFDA number and cluster, as applicable, in the County’s accounting system.

Condition
The County did not properly budget for and track expenditures of federal awards by CFDA number and cluster, as applicable, in the County’s accounting system. Area Plan expenditures were reported on the schedule of expenditures of federal awards under CFDA number 93.045 instead of the proper breakdown between the various Area Plan programs and clusters under CFDA numbers 93.043, 93.044, 93.045, 93.052, 93.053, and 93.778. Similarly, State funded portions of Area Plan awards and expenditures were not separated from the Federally funded portions for reporting purposes. Programmatically, however, the County Health and Human Services department responsible for managing the Area Plan grant funds did track and spend funds in line with proper funding sources and requirements.
Finding 2017-003 (Continued)

Cause
The County does not have adequate controls in place to ensure proper tracking and reporting of expenditures by program.

Effect
The schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance were not completed accurately. Additionally, the budget process and manner of tracking of expenditures in the County accounting system delayed payments to vendors and made it difficult to reconcile accounting system information to the financial records of the department managing the program.

Questioned Costs
None noted.

Perspective Information
This finding represents an isolated instance.

Recommendation
We recommend that the County implement procedures to ensure the schedules are completed adequately and the audit is submitted to the federal clearinghouse in a timely manner.

View of Responsible Official
The County’s management has reviewed the above finding and is in agreement and will complete a corrective action plan in 45 days.

Finding 2017-004

U.S. Department of Health and Human Services – Area Plan Grant (93.045)

Criteria
The County is required to properly track advanced funds and receipts of federal awards in the County’s accounting system.

Condition
The County commingled Area Plan grant receipts and advanced funds with other County funds and grants.

Cause
The County does not have adequate controls in place to ensure proper tracking and reporting of receipts by program.
COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2017

Finding 2017-004 (Continued)

Effect
The advanced funds and receipts, as well as the available budget for the Area Plan grant programs, were difficult to trace and reconcile. Correcting transfers and adjustments had to be made on the County accounting system to correct for the errors and certain corrections were duplicated.

Questioned Costs
None noted.

Perspective Information
This finding represents an isolated instance.

View of Responsible Official
The County’s management has reviewed the above finding and is in agreement and will complete a corrective action plan in 45 days.
None reported.